

File it Right

Tip Sheet for Complete and Correct Tax and Wage Reporting for Unemployment Insurance Tax Purposes

A new state law makes it increasingly important that business taxpayers avoid common filing errors. The Employment Security Department recently started sending warning letters to businesses that filed incomplete and/or incorrect reports. We also are collecting information on the errors and oversights that business taxpayers make. Penalties will be charged to employers that continue to file incorrectly after being sent a warning letter.

Here's what we learned that can help you avoid penalties under the new law:

80% of all penalty warnings go to businesses that:

Failed to report a **Social Security** number for every employee listed on the 5208B Wage Report.

OR

Failed to report **hours*** worked for every employee listed on the 5208B Wage Report.

Quarterly Wage Detail Report Form 5208 B
Washington State Employment Security Department **DO NOT COPY FORM - SEE INSTRUCTIONS**
USE BLACK INK ONLY AND ALL CAPS ALSO, DO NOT STAPLE ANYTHING TO THIS FORM. YOU MAY USE PAPER CLIPS.

1) DUE DATE: M M D D Y Y
2) UBI NUMBER (OPTIONAL):
3) QTR ENDING DATE: M M D D Y Y
4) ES REFERENCE NUMBER:
5) BUSINESS NAME:
6) EMPLOYEE'S SOCIAL SECURITY NUMBER: C O P E L A N D J O N A T
7) LAST NAME, FIRST NAME, MIDDLE INITIAL (MAXIMUM 40 CHARACTER MAXIMUM):
8) TOTAL HOURS (SEE INSTRUCTIONS): 5 2 0
9) TOTAL GROSS WAGES PAID THIS QUARTER: 0 . 0 0

Tip: Complete every field in every wage record and place no more than 20 wage records on a page. These simple steps avert possible penalties.

Avoid these other common mistakes:

On the 5208B Wage Report

- Missing employee names.
- Missing employee wages.

On both the 5208A and B reports

When businesses choose not to use the preprinted 5208 A and B forms we mail out quarterly, these errors also occur frequently:

- Missing Employment Security (ES) Reference Numbers.
- Missing Unified Business Identifier (UBI) Numbers.

18% of all penalty warnings go to businesses that:

Failed to secure **official originals** of the 5208A (Tax) and 5208B (Wage) reporting forms for their paper filings. Faxed copies are unacceptable.

OR

Failed to **certify their replica forms** with us before using them. Our scanning equipment requires precise placement of your tax and wage data.

Tip: Convert to electronic filing at www.wa.gov/esd/efile or by calling your local District Tax Office. Reports filed electronically are on the correct format. If you still prefer paper filings, use the preprinted forms we mail out quarterly, or e-mail us at taxforms@esd.wa.gov, or call your local District Tax Office for official, original forms. Email tcarrothers@esd.wa.gov for information on certification of replica forms you create.

Tip: If you have any questions, or need help, contact your local District Tax Office.

* Only Washington and Oregon require businesses to report time worked in hourly increments. Submitting time worked information in monthly or weekly increments would constitute filing an incorrect report and could result in a penalty assessment. Business taxpayers also should know that leaving the hours worked information blank forces the department to calculate an estimate based on the current minimum wage. This could result in inaccurate data being used to process unemployment benefit claims and affect your tax rate.



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